



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RICE LAKE UTILITIES

Principal Office: 320 WEST COLEMAN STREET
RICE LAKE, WI 54868

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KRISTI NELSON of
(Person responsible for accounts)

_____, Rice Lake Utilities, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/08/2002
(Date)

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICE LAKE UTILITIES

Utility Address: 320 WEST COLEMAN STREET
RICE LAKE, WI 54868

When was utility organized? 12/31/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KRISTI MARIE NELSON

Title: OFFICE MANAGER

Office Address:

320 W. COLEMAN ST.
RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Fax Number: (715) 236 - 7934

E-mail Address: rlu@chibardun.net

Utility employee in charge of correspondence concerning this report:

Name: WEB PAGE

Title:

Office Address:

ADDRESS
RICE LAKE, WI 54868

Telephone:

Fax Number:

E-mail Address: www.RiceLakeUtilities.com

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name: THOMAS MOULETTE**Title:** COMMISSION PRESIDENT**Office Address:**

P.O. BOX 149

RICE LAKE, WI 54868

Telephone: (715) 234 - 2528

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** TRACEY & THOLE

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/27/2002**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name:**Title:****Office Address:****Telephone:** () -**Fax Number:** () -**E-mail Address:****Name:** MR SCOTT O REIMER**Title:** ELECTRIC SUPERINTENDENT**Office Address:**

320 W COLEMAN ST

RICE LAKE, WI 54868

Telephone: (715) 234 - 7004**Fax Number:** (715) 236 - 7934**E-mail Address:** rlu@chibardun.net

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR WALLY THOM**Title:** WATER/WASTEWATER MANAGER**Office Address:**

320 W COLEMAN

RICE LAKE, WI 54868

Telephone: (715) 234 - 7004

Name of utility commission/committee: Rice Lake Utilities Commission

Names of members of utility commission/committee:

MR GREGORY LEACH, COMMISSIONER

MR RICHARD MOE, SECRETARY

MR THOMAS MOULETTE, PRESIDENT

MR GEORGE RICHTER, JR, COMMISSIONER

MR RICHARD SANDSTROM, COMMISSIONER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: SM & P

1722 WESTGATE ROAD

EAU CLAIRE, WI 54703

Contact Person: MEL CLEGG**Title:****Telephone:** (715) 831 - 2260**Fax Number:** (715) 831 - 2263**E-mail Address:**

Contract/Agreement beginning-ending dates: 5/1/2000 2/28/2002**Provide a brief description of the nature of Contract Operations being provided:**

Provides locating and marking of underground utility facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	8,421,720	7,638,128	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,707,621	6,217,052	2
Depreciation Expense (403)	484,164	444,546	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	373,774	368,531	5
Total Operating Expenses	7,565,559	7,030,129	
Net Operating Income	856,161	607,999	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	856,161	607,999	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	76,756	88,473	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	76,756	88,473	
Total Income	932,917	696,472	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	889	1,963	13
Total Miscellaneous Income Deductions	889	1,963	
Income Before Interest Charges	932,028	694,509	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,000	15,000	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	665	266	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	3,665	15,266	
Net Income	928,363	679,243	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,661,345	7,969,407	20
Balance Transferred from Income (433)	928,363	679,243	21
Miscellaneous Credits to Surplus (434)	0	12,695	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,589,708	8,661,345	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC INTEREST ON INVESTMENTS	28,089	5
WATER INTEREST ON INVESTMENTS	47,167	6
WATER INTEREST ON ADVANCE	1,500	7
Total (Acct. 419):	76,756	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW LEGISLATIVE ACTIVITIES	889	10
Total (Acct. 426):	889	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	780,462	7,641,258	0	0	8,421,720	1
Less: interdepartmental sales	425	47,213	0	0	47,638	2
Less: interdepartmental rents	0	34,700		0	34,700	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	91	265			356	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	779,946	7,559,080	0	0	8,339,026	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	190,699		190,699	1
Electric operating expenses	309,938		309,938	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,952		3,952	8
Electric utility plant accounts	93,308		93,308	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	829		829	13
Accum. prov. for depreciation of electric plant	20,333		20,333	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	619,059	0	619,059	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,729,370	15,854,135	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,242,260	5,063,207	2
Net Utility Plant	11,487,110	10,790,928	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,487,110	10,790,928	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	585	585	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	585	585	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	150,000	8
Special Funds (125-128)	674,655	556,405	9
Total Other Property and Investments	675,240	706,990	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,958,466	1,557,433	10
Special Deposits (132-134)	3,590	7,111	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	638,140	653,369	15
Other Accounts Receivable (143)	28,268	52,522	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	14,037	13,093	17
Receivables from Municipality (145)	40,303	37,521	18
Materials and Supplies (151-163)	165,691	183,932	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		3,000	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,821,021	2,482,395	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	49,599	33,659	25
Total Deferred Debits	49,599	33,659	
Total Assets and Other Debits	15,032,970	14,013,972	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	780,038	779,588	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,589,708	8,661,345	28
Total Proprietary Capital	10,369,746	9,440,933	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	300,000	31
Total Long-Term Debt	0	300,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	573,133	521,686	33
Payables to Municipality (233)	12,193	20,220	34
Customer Deposits (235)	3,590	7,111	35
Taxes Accrued (236)	321,586	317,588	36
Interest Accrued (237)	0	6,000	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	18,634	17,567	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	929,136	890,172	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	377,197	415,224	44
Total Deferred Credits	377,197	415,224	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,356,891	2,967,643	49
Total Liabilities and Other Credits	15,032,970	14,013,972	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,364,283	0	0	10,271,191	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				50,356	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,215			42,325	7
Total Utility Plant	6,365,498	0	0	10,363,872	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,443,202	0	0	3,799,058	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,443,202	0	0	3,799,058	
Net Utility Plant	4,922,296	0	0	6,564,814	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,313,952	3,749,255			5,063,207	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	135,733	348,431			484,164	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,598				12,598	6
Accruals charged other						7
accounts (specify):						8
Transportation	4,206	42,653			46,859	9
Salvage	2,784	1,322			4,106	10
Other credits (specify):						11
					0	12
Total credits	155,321	392,406	0	0	547,727	13
Debits during year						14
Book cost of plant retired	22,262	292,441			314,703	15
Cost of removal	3,809	50,162			53,971	16
Other debits (specify):						17
					0	18
Total debits	26,071	342,603	0	0	368,674	19
Balance End of Year	1,443,202	3,799,058	0	0	5,242,260	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
ANN STREET	585			585	2
Total Nonutility Property (121)	585	0	0	585	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	585	0	0	585	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	13,093	1
Additions:		
Provision for uncollectibles during year	1,300	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	1,300	
Deductions:		
Accounts written off during the year: Utility Customers	356	5
Accounts written off during the year: Others		6
Total accounts written off	356	
Balance end of year	14,037	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			128,454		128,454	141,635	3
Total Electric Utility					128,454	141,635	

Account	Total End of Year	Amount Prior Year	
Electric utility total	128,454	141,635	1
Water utility (154)	37,237	42,297	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	165,691	183,932	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	779,588	1
Changes during year (explain):		
WATER TAP	450	2
Balance end of year	780,038	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
WATER ADVANCE TO ELECTRIC	06/01/1999	07/01/2001	4.00%	0	1
WASTEWATER ADVANCE TO ELECTRIC	06/01/1999	07/01/2001	4.00%	0	2
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	317,588	1
Accruals:		
Charged water department expense	126,904	2
Charged electric department expense	246,870	3
Charged sewer department expense	4,464	4
Other (explain):		
NONE		5
Total Accruals and other credits	378,238	
Taxes paid during year:		
County, state and local taxes	317,588	6
Social Security taxes	38,712	7
PSC Remainder Assessment	8,914	8
Other (explain):		
Gross Revenue and License Fee	9,026	9
Total payments and other debits	374,240	
Balance end of year	321,586	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GO Debt	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Water Advance to Electric Southside Project	0			0	3
WATER ADVANCE TO ELECTRIC	3,000	1,500	4,500	0	4
WASTEWATER ADVANCE TO ELECTRIC	3,000	1,500	4,500	0	5
Subtotal	6,000	3,000	9,000	0	
Notes Payable (231)					
Customer Deposits	0			0	6
Interest on Customer Refunds	0	547	547	0	7
SALES TAX AUDIT		118	118	0	8
Subtotal	0	665	665	0	
Total	6,000	3,665	9,665	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,348,195	619,448	0	0	0	2,967,643	1
Add credits during year:							
For Services	45,949					45,949	2
For Mains	264,354					264,354	3
Other (specify):							
STRUCTURES		32,395				32,395	4
HYDRANTS	46,550					46,550	5
Deduct charges (specify):							
NONE	0					0	6
Balance End of Year	2,705,048	651,843	0	0	0	3,356,891	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	75,317					75,317	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
REPLACEMENT ACCOUNT WATER	674,655	4
Total (Acct. 126):	674,655	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
CUSTOMER DEPOSITS	3,590	6
Total (Acct. 132):	3,590	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	61,394	9
Electric	576,746	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	638,140	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
ELECTRIC MISC CHARGES(SM&P\$10,080, COM DEV \$4,581, OTHER\$9,741)	24,403	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
WATER MISC CHARGES	3,865	16
Total (Acct. 143):	28,268	
Receivables from Municipality (145):		
ELECTRIC(LOAN TO CITY BUCKET TRUCK\$18,639,TAX ROLL \$17,535,SALES TAX\$1,637	37,811	17
WATER (TAX ROLL)	2,492	18
Total (Acct. 145):	40,303	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER STANDPIPE PAINTING	11,220	24
WATER MAINTENANCE OF WELL	38,379	25
Total (Acct. 186):	49,599	
Payables to Municipality (233):		
ELECTRIC (INS BILL)	6,028	26
WATER (INS BILL\$2,411 OTHER W/O BILLS CITY \$3,854)	6,165	27
Total (Acct. 233):	12,193	
Other Deferred Credits (253):		
ELECTRIC PENSION AND BENEFIT RESERVE	67,645	28
ELECTRIC PUBLIC BENEFITS	1,504	29
ELECTRIC ENERGY CONSERVATION	258,973	30
WATER PENSION AND BENEFIT RESERVE	49,075	31
Total (Acct. 253):	377,197	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,119,115	10,078,741	0	0	16,197,856	1
Materials and Supplies	39,767	135,044	0	0	174,811	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,378,577	3,774,156	0	0	5,152,733	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,526,621	635,645	0	0	3,162,266	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,253,684	5,803,984	0	0	8,057,668	
Net Operating Income	36,069	820,092	0	0	856,161	8
Net Operating Income as a percent of						
Average Net Rate Base	1.60%	14.13%	N/A	N/A	10.63%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	779,813	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	9,125,526	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	9,905,339	
Net Income		
Net Income	928,363	5
Percent Return on Proprietary Capital	9.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

The water utility applied to the Public Service Commission of Wisconsin for a rate increase. The rate increase was effective on August 31, 2001.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

The water utility filed for a rate increase with the Public Service Commission of Wisconsin. The rate increase was effective beginning August 31, 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

Principle amount is zero because debt was paid in full on 7/1/2001.

Interest Accrued (Acct. 237) (Page F-17)

Interest was accrued in account 224 for \$3,000. Total debt was paid off before year end therefore the debt owed at the end of year should be zero.

Interest accrued for customer deposits (231) reflects interest that was paid to customers during year and which is no longer payable. Amount reflected should be zero.

Balance Sheet End-of-Year Account Balances (Page F-19)

Amortization of Deferred Credit: Amortization over 10 years of Electric DSM credit was authorized by the Public Service Commission on February 14, 2000.

Amortization of Deferred Debit: Amortization over eight years for the painting of standpipes was authorized by the Public Service Commission on January 27, 1995. Amortization over three years for maintenance on well #4 was authorized by the Public Service Commission on March 1, 2002.

Identification and Ownership - Contacts (Page iv)

12/26/02 good filer pjl

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	765,602	1
Total Sales of Water	765,602	
Other Operating Revenues		
Forfeited Discounts (470)	1,449	2
Miscellaneous Service Revenues (471)	83	3
Rents from Water Property (472)	6,766	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,562	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,860	
Total Operating Revenues	780,462	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	20,713	8
Pumping Expenses (620-633)	44,439	9
Water Treatment Expenses (640-652)	15,363	10
Transmission and Distribution Expenses (660-678)	209,027	11
Customer Accounts Expenses (901-905)	72,636	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	119,578	14
Total Operation and Maintenance Expenses	481,756	
Other Operating Expenses		
Depreciation Expense (403)	135,733	15
Amortization Expense (404-407)		16
Taxes (408)	126,904	17
Total Other Operating Expenses	262,637	
Total Operating Expenses	744,393	
NET OPERATING INCOME	36,069	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	6	76	159	1
Commercial	16	855	1,742	2
Industrial	3	293	405	3
Total Unmetered Sales to General Customers (460)	25	1,224	2,306	
Metered Sales to General Customers (461)				
Residential	2,940	147,369	323,756	4
Commercial	426	67,007	90,792	5
Industrial	103	117,846	87,473	6
Total Metered Sales to General Customers (461)	3,469	332,222	502,021	
Private Fire Protection Service (462)	27		13,084	7
Public Fire Protection Service (463)	3,425		226,667	8
Other Sales to Public Authorities (464)	33	19,162	21,099	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	118	425	12
Total Sales of Water	6,982	352,726	765,602	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
None	None			1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	226,667	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	226,667	
Forfeited Discounts (470):		
Customer late payment charges	1,449	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,449	
Miscellaneous Service Revenues (471):		
HANDLING CHARGE	83	7
Total Miscellaneous Service Revenues (471)	83	
Rents from Water Property (472):		
RENTAL OF STANDPIPE TOWER	6,766	8
Total Rents from Water Property (472)	6,766	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,562	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,562	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	978	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	19,735	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	20,713	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	39,298	17
Pumping Labor and Expenses (624)	5,141	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)		25
Total Pumping Expenses	44,439	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	15,070	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	293	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	15,363	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	30,822	34
Storage Facilities Expenses (661)	243	35
Transmission and Distribution Lines Expenses (662)	110,868	36
Meter Expenses (663)	11,541	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	22,480	43
Maintenance of Transmission and Distribution Mains (673)	5,551	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	22,024	46
Maintenance of Meters (676)	1,106	47
Maintenance of Hydrants (677)	3,405	48
Maintenance of Miscellaneous Plant (678)	987	49
Total Transmission and Distribution Expenses	209,027	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	16,995	50
Meter Reading Labor (902)	10,370	51
Customer Records and Collection Expenses (903)	44,971	52
Uncollectible Accounts (904)	300	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	72,636	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,586	56
Office Supplies and Expenses (921)	9,783	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,985	59
Property Insurance (924)	2,411	60
Injuries and Damages (925)	9,349	61
Employee Pensions and Benefits (926)	45,484	62
Regulatory Commission Expenses (928)	5,436	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,844	65
Rents (931)	34,700	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	119,578	
Total Operation and Maintenance Expenses	481,756	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		116,262	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,464	2
Net property tax equivalent		111,798	
Social Security		14,215	3
PSC Remainder Assessment		891	4
Other (specify): NONE			5
Total tax expense		126,904	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.258972				3
County tax rate	mills		6.644548				4
Local tax rate	mills		15.051943				5
School tax rate	mills		10.054057				6
Voc. school tax rate	mills		1.682828				7
Other tax rate - Local	mills		0.163370				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.855718				10
Less: state credit	mills		1.490379				11
Net tax rate	mills		32.365339				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		15.051943				14
Combined School Tax Rate	mills		11.736885				15
Other Tax Rate - Local	mills		0.163370				16
Total Local & School Tax	mills		26.952198				17
Total Tax Rate	mills		33.855718				18
Ratio of Local and School Tax to Total	dec.		0.796090				19
Total tax net of state credit	mills		32.365339				20
Net Local and School Tax Rate	mills		25.765722				21
Utility Plant, Jan. 1	\$	5,875,162	5,875,162				22
Materials & Supplies	\$	42,297	42,297				23
Subtotal	\$	5,917,459	5,917,459				24
Less: Plant Outside Limits	\$	74,769	74,769				25
Taxable Assets	\$	5,842,690	5,842,690				26
Assessment Ratio	dec.		0.772293				27
Assessed Value	\$	4,512,269	4,512,269				28
Net Local & School Rate	mills		25.765722				29
Tax Equiv. Computed for Current Year	\$	116,262	116,262				30
Tax Equivalent per 1994 PSC Report	\$	103,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	116,262					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,289		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	155,959		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	169,248	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	103,101		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	156,362	19,418	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,483		20
Total Pumping Plant	281,946	19,418	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	42,561		23
Total Water Treatment Plant	42,561	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	23,165		24
Structures and Improvements (341)	3,165		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,289	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			155,959	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	169,248	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			103,101	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	12,011		163,769	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,483	20
Total Pumping Plant	12,011	0	289,353	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			42,561	23
Total Water Treatment Plant	0	0	42,561	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			23,165	24
Structures and Improvements (341)			3,165	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	199,536		26
Transmission and Distribution Mains (343)	3,208,163	313,966	27
Fire Mains (344)	2,787		28
Services (345)	608,258	69,299	29
Meters (346)	448,729	22,197	30
Hydrants (348)	623,891	63,857	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,117,694	469,319	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,142		34
Office Furniture and Equipment (391)	18,530		35
Computer Equipment (391.1)	4,925		36
Transportation Equipment (392)	43,618	23,861	37
Stores Equipment (393)	2,168		38
Tools, Shop and Garage Equipment (394)	21,690		39
Laboratory Equipment (395)	2,376		40
Power Operated Equipment (396)	39,651		41
Communication Equipment (397)	110,637		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,761		44
Other Tangible Property (399)	0		45
Total General Plant	262,498	23,861	
Total utility plant in service directly assignable	5,873,947	512,598	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,873,947	512,598	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			199,536	26
Transmission and Distribution Mains (343)	2,806		3,519,323	27
Fire Mains (344)			2,787	28
Services (345)	596		676,961	29
Meters (346)	3,400		467,526	30
Hydrants (348)	1,550		686,198	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	8,352	0	5,578,661	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			16,142	34
Office Furniture and Equipment (391)	1,399		17,131	35
Computer Equipment (391.1)			4,925	36
Transportation Equipment (392)			67,479	37
Stores Equipment (393)			2,168	38
Tools, Shop and Garage Equipment (394)			21,690	39
Laboratory Equipment (395)			2,376	40
Power Operated Equipment (396)			39,651	41
Communication Equipment (397)	500		110,137	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,761	44
Other Tangible Property (399)			0	45
Total General Plant	1,899	0	284,460	
Total utility plant in service directly assignable	22,262	0	6,364,283	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	22,262	0	6,364,283	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	69,269	2.90%	4,523	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	69,269		4,523	
PUMPING PLANT				
Structures and Improvements (321)	62,754	3.20%	3,299	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	63,392	4.40%	7,043	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	8,253	4.40%	989	15
Total Pumping Plant	134,399		11,331	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	11,950	6.00%	2,554	17
Total Water Treatment Plant	11,950		2,554	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	175	3.20%	101	18
Distribution Reservoirs and Standpipes (342)	91,934	1.90%	3,791	19
Transmission and Distribution Mains (343)	408,225	1.30%	43,729	20
Fire Mains (344)	327	1.00%	28	21
Services (345)	162,269	2.90%	18,636	22
Meters (346)	169,562	5.50%	25,197	23
Hydrants (348)	89,766	2.20%	14,411	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	922,258		105,893	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					73,792	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	73,792	
321					66,053	8
322					0	9
323					0	10
324					0	11
325	12,011	1,846			56,578	12
326					0	13
327					0	14
328					9,242	15
	12,011	1,846	0	0	131,873	
331					0	16
332					14,504	17
	0	0	0	0	14,504	
341					276	18
342					95,725	19
343	2,806	681	55		448,522	20
344					355	21
345	596	641			179,668	22
346	3,400		2,729		194,088	23
348	1,550	641			101,986	24
349					0	25
	8,352	1,963	2,784	0	1,020,620	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	9,991	2.90%	468	26
Office Furniture and Equipment (391)	10,744	5.80%	1,034	27
Computer Equipment (391.1)	3,119	26.70%	1,315	28
Transportation Equipment (392)	37,190	14.25%	4,205	29
Stores Equipment (393)	1,441	5.80%	126	30
Tools, Shop and Garage Equipment (394)	16,828	5.80%	1,258	31
Laboratory Equipment (395)	1,715	5.80%	138	32
Power Operated Equipment (396)	30,704	7.50%	2,974	33
Communication Equipment (397)	63,037	15.00%	16,558	34
SCADA Equipment (397.1)	0	0.00%		35
Miscellaneous Equipment (398)	1,307	5.80%	160	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	176,076		28,236	
Total accum. prov. directly assignable	1,313,952		152,537	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,313,952		 152,537	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					10,459	26
391	1,399				10,379	27
391.1					4,434	28
392					41,395	29
393					1,567	30
394					18,086	31
395					1,853	32
396					33,678	33
397	500				79,095	34
397.1					0	35
398					1,467	36
399					0	37
	1,899	0	0	0	202,413	
	22,262	3,809	2,784	0	1,443,202	
					0	38
	22,262	3,809	2,784	0	1,443,202	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			40,950	40,950	1
February			38,205	38,205	2
March			41,804	41,804	3
April			37,155	37,155	4
May			44,194	44,194	5
June			41,659	41,659	6
July			51,903	51,903	7
August			49,860	49,860	8
September			44,092	44,092	9
October			42,380	42,380	10
November			34,940	34,940	11
December			39,744	39,744	12
Total annual pumpage	0	0	506,886	506,886	
Less: Water sold				352,726	13
Volume pumped but not sold				154,160	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				21,394	16
Volume related to equipment/system malfunction				55,680	17
Non-utility volume NOT included in water sales				1,641	18
Total volume not sold but accounted for				78,715	19
Volume pumped but unaccounted for				75,445	20
Percent of water lost				15%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Rice Lake Utilities will continue to do leak studies and repair leaks when found.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,136	23
Date of maximum: 7/21/2001					24
Cause of maximum:					25
Flushing of new water mains.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				716	26
Date of minimum: 11/22/2001					27
Total KWH used for pumping for the year				757,545	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WATER STREET	1	400	16	1,152,000	Yes	1
MAIN STREET	2	400	12	1,080,000	Yes	2
NARROWS PARK	4	450	24	800,000	Yes	3
ALLEN STREET	5	309	16	840,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#4	1
Location	WATER STREET	MAIN STREET	NARROWS	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE/BLS	JOHN/VENT	LAYNE NORTHWEST	5
Year Installed	1926	1974	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	500	900	8
Pump Motor or Standby Engine Mfr	GE	ALLIS. CH.	HIGH TH.	10
Year Installed	1962	1974	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6 BOOSTER		14
Location	ALLEN STREET	HILLTOP		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	AMERICAN TURB.	CRANE-DEMING		18
Year Installed	1990	1994		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	900	500		21
Pump Motor or Standby Engine Mfr	LIN.	U.S. MOTOR		23
Year Installed	1990	1994		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	20		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	COLEMAN STREET TOWER	HILLTOP SCHOOL TOWER	WATER STREET TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
Year constructed	1967	1967	1925	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	137	137	165	9
				10
Total capacity in gallons (actual)	250,000	250,000	150,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	23
				24
Is water fluoridated (yes, no)?	Y	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	369	0	0	0	369
M	D	1.000	649	0	0	0	649
M	D	1.250	7,510	0	0	0	7,510
M	D	2.000	1,143	0	0	0	1,143
M	D	4.000	35,568	0	1,150	0	34,418
M	D	6.000	87,527	470	0	0	87,997
P	D	6.000	5,986	0	0	0	5,986
M	D	8.000	57,332	7,656	0	0	64,988
P	D	8.000	9,604	0	0	0	9,604
M	D	10.000	70,906	432	0	0	71,338
P	D	10.000	1,272	0	0	0	1,272
M	D	12.000	20,527	1,080	0	0	21,607
P	D	12.000	321	0	0	0	321
Total Within Municipality			298,714	9,638	1,150	0	307,202
Total Utility			298,714	9,638	1,150	0	307,202

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,684	9	26	0	2,667	65	1
M	1.000	614	56	0	0	670		2
M	1.250	41	0	0	0	41		3
M	1.500	47	9	0	0	56		4
M	2.000	83	8	0	0	91		5
M	4.000	31	2	0	0	33		6
M	6.000	20	0	0	0	20		7
M	8.000	3	0	0	0	3		8
Total Utility		3,523	84	26	0	3,581	65	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,256	68	4	0	3,320	217	1
0.750	81	8	0	0	89	16	2
1.000	100	13	0	0	113	22	3
1.500	55	3	0	0	58	16	4
2.000	58	5	0	0	63	4	5
3.000	19	2	2	0	19	1	6
4.000	6	2	2	(1)	5	0	7
6.000	3	0	0	1	4	2	8
8.000	1	0	0	1	2	1	9
Total:	3,579	101	8	1	3,673	279	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,937	280	11	8	1	83	3,320	1
0.750	36	34	9	3	0	7	89	2
1.000	7	67	20	6	0	13	113	3
1.500	2	25	19	6	0	6	58	4
2.000	0	22	31	7	2	1	63	5
3.000	0	3	5	6	0	5	19	6
4.000	0	3	2	0	0	0	5	7
6.000	0	0	0	0	4	0	4	8
8.000	0	0	0	0	2	0	2	9
Total:	2,982	434	97	36	9	115	3,673	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	512	25	5		532	2
Total Fire Hydrants	512	25	5	0	532	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 532

Number of distribution system valves end of year: 809

Number of distribution valves operated during year: 415

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Wells and Springs(614): Maintenance was performed on Well #4 costing over \$57,000. The cost of this maintenance is being amortized over 3 years. Amortization was approved by the Public service Commission on March 1, 2002.

Maintenance of Services(675): Maintenance of services decreased in 2001 by \$4,804 simply because there were not as many services in 2001 that needed repair.

Customer Records and Collections (903): This account increased by just over \$6,000 in 2001. Near \$2,000 was due to an increase in wages. Almost \$1,0000 was due to an increase in the benefits accrual and over \$3,000 was due to allocating less time for one of the office employees to the electric department for energy conservation and meter reading.

Administrative and General Salaries (920): This account dropped by over \$10,000. The old general manager who left the company in 2000 had some wages allocated to this account. This position was not replaced. Currently only commissioner wages and expenses are in this account.

Outside services employed (923): Outside services employed increased by over \$2,000 due to fees incurred for union negotiations.

Injuries and damages (925): This account is for insurance for injuries and damages. In 2001 the bill charged by the City of Rice Lake for this item was less than previous years.

Employee Pension and Benefits(926): This account increased by over \$5,000 mainly due to increase in health care insurance costs.

Regulatory Expense (928): The expense incurred this year represents the fees charged by the Public service Commission for a water rate increase.

Taxes (Acct. 408 - Water) (Page W-06)

Tax charged to the sewer department is based on the property value of meters and the assumption that 1/2 value is charged to the wastewater utility as one meter is shared for both readings.

Property Tax Equivalent (Water) (Page W-07)

Other tax rate is for special District 8030 lake rehabilitation.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)**Summary of Water Units Installed:****(343) Mains:**

6" Ductile Iron	470'	\$11,568
8" Ductile Iron	7,656'	\$244,573
10" Ductile Iron	432'	\$14,739
12" Ductile Iron	1,080'	\$43,086
 Total Main installed	 9,638'	 \$313,966

(345) Services:

1" copper service	56	\$34,714
2" copper service	8	\$8,028
1.5 copper service	9	\$6,947
3/4 " copper service	9	\$4,318
4" Ductile iron	2	\$15,292

Total services	84	\$69,299
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(348) Hydrants:

waterous	25	\$63857
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Water Mains (Page W-17)

New water mains were financed by developers and main replacement was paid for in cash by Rice Lake Utilities.

Water Services (Page W-18)

Rice Lake Utilities paid for the replacement of 25 services. 11 Customers with new services paid cash which was recorded as contribution in aid of construction. 48 services were intalled by developers at their own cost and was also recorded as contribution in aid of construction.

Meters (Page W-19)

meter tech verified 4", 6" and 8" meters used in system and verified that the ending balance of these meters. Adjustment was made to reflect proper amount. Also 6 and 8" meters are used for utility use only and a few were not tested this year but will be tested early in 2002.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	7,541,907	1
Total Sales of Electricity	7,541,907	
Other Operating Revenues		
Forfeited Discounts (450)	9,526	2
Miscellaneous Service Revenues (451)	4,512	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	49,048	5
Interdepartmental Rents (455)	34,700	6
Other Electric Revenues (456)	1,565	7
Total Other Operating Revenues	99,351	
Total Operating Revenues	7,641,258	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,739,690	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	273,270	10
Customer Accounts Expenses (901-905)	108,515	11
Sales Expenses (911-916)	(37,000)	12
Administrative and General Expenses (920-932)	141,390	13
Total Operation and Maintenance Expenses	6,225,865	
Other Expenses		
Depreciation Expense (403)	348,431	14
Amortization Expense (404-407)		15
Taxes (408)	246,870	16
Total Other Expenses	595,301	
Total Operating Expenses	6,821,166	
NET OPERATING INCOME	820,092	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	9,526	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,526	
Miscellaneous Service Revenues (451):		
RECONNECTS	2,070	3
NSF FEES	1,590	4
PERMITS	190	5
HOME SURGE PROTECTION	662	6
Total Miscellaneous Service Revenues (451)	4,512	
Sales of Water and Water Power (453):		
NONE		7
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM WASTEWATER EQUIPMENT	5,596	8
RENT FROM WASTEWATER BUILDING	19,966	9
POLE CONTACTS	23,486	10
Total Rent from Electric Property (454)	49,048	
Interdepartmental Rents (455):		
RENT FROM EQUIPMENT WATER	5,596	11
RENT FROM BUILDING WATER	29,104	12
Total Interdepartmental Rents (455)	34,700	
Other Electric Revenues (456):		
DISCOUNT ON SALES TAX	1,565	13
Total Other Electric Revenues (456)	1,565	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	5,729,956	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	9,734	36
Total Other Power Supply Expenses	5,739,690	
Total Power Production Expenses	5,739,690	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	53,960	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	871	52
Overhead Line Expenses (583)	70,788	53
Underground Line Expenses (584)	42,961	54
Street Lighting and Signal System Expenses (585)	4,143	55
Meter Expenses (586)	12,894	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	24,746	58
Rents (589)	448	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	39	62
Maintenance of Overhead Lines (593)	44,206	63
Maintenance of Underground Lines (594)	9,364	64
Maintenance of Line Transformers (595)	856	65
Maintenance of Street Lighting and Signal Systems (596)	7,227	66
Maintenance of Meters (597)	767	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	273,270	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	19,961	69
Meter Reading Expenses (902)	19,660	70
Customer Records and Collection Expenses (903)	67,894	71
Uncollectible Accounts (904)	1,000	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	108,515	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	(37,000)	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	(37,000)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,405	78
Office Supplies and Expenses (921)	13,029	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	15,673	81
Property Insurance (924)	6,028	82
Injuries and Damages (925)	25,725	83
Employee Pensions and Benefits (926)	62,422	84
Regulatory Commission Expenses (928)	15	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	11,093	87
Rents (931)		88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	141,390	
Total Operation and Maintenance Expenses	6,225,865	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		205,324	1
Social Security		24,497	2
Wisconsin Gross Receipts Tax		9,026	3
PSC Remainder Assessment		8,023	4
Other (specify): NONE			5
Total tax expense		246,870	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.258972				3
County tax rate	mills		6.644548				4
Local tax rate	mills		15.051943				5
School tax rate	mills		10.054057				6
Voc. school tax rate	mills		1.682828				7
Other tax rate - Local	mills		0.163370				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.855718				10
Less: state credit	mills		1.490379				11
Net tax rate	mills		32.365339				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		15.051943				14
Combined School Tax Rate	mills		11.736885				15
Other Tax Rate - Local	mills		0.163370				16
Total Local & School Tax	mills		26.952198				17
Total Tax Rate	mills		33.855718				18
Ratio of Local and School Tax to Total	dec.		0.796090				19
Total tax net of state credit	mills		32.365339				20
Net Local and School Tax Rate	mills		25.765722				21
Utility Plant, Jan. 1	\$	9,978,973	9,978,973				22
Materials & Supplies	\$	141,635	141,635				23
Subtotal	\$	10,120,608	10,120,608				24
Less: Plant Outside Limits	\$	602,127	602,127				25
Taxable Assets	\$	9,518,481	9,518,481				26
Assessment Ratio	dec.		0.772293				27
Assessed Value	\$	7,351,056	7,351,056				28
Net Local & School Rate	mills		25.765722				29
Tax Equiv. Computed for Current Year	\$	189,405	189,405				30
Tax Equivalent per 1994 PSC Report	\$	205,324					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	205,324					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,667		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,013,257	239,072	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,455,207	27,933	38
Overhead Conductors and Devices (365)	1,624,199	19,974	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	917,004	88,214	41
Line Transformers (368)	1,582,234	105,117	42
Services (369)	948,351	49,156	43
Meters (370)	532,231	49,786	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	587,964	90,786	47
Total Distribution Plant	8,662,114	670,038	
GENERAL PLANT			
Land and Land Rights (389)	3,000		48
Structures and Improvements (390)	598,676	1,552	49
Office Furniture and Equipment (391)	44,267		50
Computer Equipment (391.1)	124,867	4,636	51
Transportation Equipment (392)	358,194		52
Stores Equipment (393)	1,746		53
Tools, Shop and Garage Equipment (394)	28,307	555	54
Laboratory Equipment (395)	44,622		55
Power Operated Equipment (396)	2,950		56
Communication Equipment (397)	16,451	559	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			1,667	34
Structures and Improvements (361)			0	35
Station Equipment (362)	150,000		1,102,329	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	23,352		1,459,788	38
Overhead Conductors and Devices (365)	37,895		1,606,278	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)	11,344		993,874	41
Line Transformers (368)			1,687,351	42
Services (369)	13,133		984,374	43
Meters (370)	13,762		568,255	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	28,557		650,193	47
Total Distribution Plant	278,043	0	9,054,109	
GENERAL PLANT				
Land and Land Rights (389)			3,000	48
Structures and Improvements (390)			600,228	49
Office Furniture and Equipment (391)	1,500		42,767	50
Computer Equipment (391.1)	5,848		123,655	51
Transportation Equipment (392)			358,194	52
Stores Equipment (393)			1,746	53
Tools, Shop and Garage Equipment (394)	700		28,162	54
Laboratory Equipment (395)	6,350		38,272	55
Power Operated Equipment (396)			2,950	56
Communication Equipment (397)			17,010	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,098		58
Other Tangible Property (399)	0		59
Total General Plant	1,224,178	7,302	
Total utility plant in service directly assignable	9,886,292	677,340	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 9,886,292	 677,340	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,098 58
Other Tangible Property (399)			0 59
Total General Plant	14,398	0	1,217,082
Total utility plant in service directly assignable	292,441	0	10,271,191
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	292,441	0	10,271,191

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	909,923	3.33%	35,225	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	424,982	4.07%	59,320	30
Overhead Conductors and Devices (365)	404,067	3.03%	48,942	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	202,552	3.33%	31,816	33
Line Transformers (368)	335,074	2.88%	47,082	34
Services (369)	522,556	4.20%	40,587	35
Meters (370)	151,382	3.33%	18,323	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	211,304	4.20%	26,001	39
Total Distribution Plant	3,161,840		307,296	
GENERAL PLANT				
Structures and Improvements (390)	221,179	2.78%	16,665	40
Office Furniture and Equipment (391)	20,730	5.88%	2,559	41
Computer Equipment (391.1)	96,742	14.29%	17,757	42
Transportation Equipment (392)	187,045	10.32%	42,652	43
Stores Equipment (393)	858	4.00%	70	44
Tools, Shop and Garage Equipment (394)	28,306	9.09%	555	45
Laboratory Equipment (395)	19,735	5.56%	2,304	46
Power Operated Equipment (396)	2,951	10.00%		47
Communication Equipment (397)	9,124	6.67%	1,116	48
Miscellaneous Equipment (398)	745	10.00%	110	49
Other Tangible Property (399)	0	0.00%		50
Total General Plant	587,415		83,788	
Total accum. prov. directly assignable	3,749,255		391,084	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362	150,000	5,398			789,750	28
363					0	29
364	23,352	8,370	12		452,592	30
365	37,895	10,430	1,310		405,994	31
366					0	32
367	11,344	12,032			210,992	33
368					382,156	34
369	13,133	5,432			544,578	35
370	13,762				155,943	36
371					0	37
372					0	38
373	28,557	8,500			200,248	39
	278,043	50,162	1,322	0	3,142,253	
390					237,844	40
391	1,500				21,789	41
391.1	5,848				108,651	42
392					229,697	43
393					928	44
394	700				28,161	45
395	6,350				15,689	46
396					2,951	47
397					10,240	48
398					855	49
399					0	50
	14,398	0	0	0	656,805	
	292,441	50,162	1,322	0	3,799,058	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>3,749,255</u>		<u>391,084</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	292,441	50,162	1,322	0	3,799,058

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)	1.50	121.00
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		23.00
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	6	3
Total	6	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	7	7
Nonfarm	431	8
Total	438	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	438	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	24,650	Thursday	01/25/2001	08:15	13,478
February	02	25,497	Wednesday	02/21/2001	08:30	12,623
March	03	23,812	Monday	03/26/2001	09:30	12,992
April	04	24,132	Tuesday	04/17/2001	10:00	11,976
May	05	25,600	Tuesday	05/15/2001	14:30	12,533
June	06	30,499	Wednesday	06/27/2001	13:00	13,228
July	07	31,285	Tuesday	07/31/2001	14:15	14,014
August	08	32,210	Wednesday	08/08/2001	13:45	14,800
September	09	26,741	Thursday	09/06/2001	13:45	12,001
October	10	24,780	Thursday	10/25/2001	12:45	12,952
November	11	25,030	Monday	11/26/2001	11:45	12,137
December	12	26,300	Thursday	12/13/2001	17:00	13,921
Total		320,536				156,655

System Name Rice Lake

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	156,655	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	156,655	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	149,787	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	149,787	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	6,868	27
Total Energy Losses	6,868	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3842%	29
Total Disposition of Energy	156,655	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
TYPE R &S	MS-1	42	33	1
TYPE R & S	RG-1	4,078	38,832	2
TYPE R & S	RG-2	17	356	3
Total Sales for Residential Sales		4,137	39,221	
Commercial & Industrial				
TYPE C,D,I,U,&P	CP-1	103	28,168	4
TYPE C,D,I,U,&P	CP-2	22	43,911	5
TYPE C,D,I,U,&P	CP-3	4	18,302	6
TYPE C,D,I,U,&P	GS-1	694	18,531	7
TYPE C,D,I,U,&P	GS-2	3	70	8
TYPE C,D,I,U,&P	MS-1	88	148	9
Total Sales for Commercial & Industrial		914	109,130	
Public Street & Highway Lighting				
TYPE L	GS-1	8	160	10
TYPE L	MS-1	14	1,276	11
Total Sales for Public Street & Highway Lighting		22	1,436	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,073	149,787	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,115	72	3,187	1
		2,158,357	49,931	2,208,288	2
		16,531	384	16,915	3
0	0	2,178,003	50,387	2,228,390	
86,780		1,274,126	38,997	1,313,123	4
113,346	117,966	1,892,960	66,492	1,959,452	5
48,072	48,544	791,476	28,072	819,548	6
		1,053,391	25,829	1,079,220	7
		3,588	86	3,674	8
		11,417	348	11,765	9
248,198	166,510	5,026,958	159,824	5,186,782	
		9,190	225	9,415	10
		115,659	1,661	117,320	11
0	0	124,849	1,886	126,735	
				0	12
0	0	0	0	0	
248,198	166,510	7,329,810	212,097	7,541,907	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)	
Name of Vendor	XCEL ENERGY			
Point of Delivery	Rice Lake			
Type of Power Purchased (firm, dump, etc.)	Firm			
Voltage at Which Delivered	12470/7200 V			
Point of Metering	12470/7200 V			
Total of 12 Monthly Maximum Demands -- kW	320,536			
Average load factor	66.9491%			
Total Cost of Purchased Power	5,729,956			
Average cost per kWh	0.0366			
On-Peak Hours (if applicable)				
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak
January	5,757	7,721		
February	5,363	7,260		
March	5,516	7,476		
April	5,026	6,950		
May	5,670	6,863		
June	5,850	7,378		
July	6,261	7,753		
August	6,974	7,826		
September	5,057	6,944		
October	6,015	6,937		
November	5,401	6,736		
December	5,586	8,335		
Total kWh (000)	68,476	88,179		

	(d)		(e)	
Name of Vendor				
Point of Delivery				
Voltage at Which Delivered				
Point of Metering				
Type of Power Purchased (firm, dump, etc.)				
Total of 12 Monthly Maximum Demands -- kW				
Average load factor				
Total Cost of Purchased Power				
Average cost per kWh				
On-Peak Hours (if applicable)				
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total kWh (000)				

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						0

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	0	0	0			
Total							<u><u>0</u></u>
							1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,983	1,202	90,888	1
Acquired during year	518	36	6,008	2
Total	5,501	1,238	96,896	3
Retired during year	181			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,320	1,238	96,896	6
Number end of year accounted for as follows:				7
In customers' use	4,929	1,136	84,951	8
In utility's use	3	1	150	9
Inactive transformers on system		6	1,500	10
Locked meters on customers' premises				11
In stock	388	95	10,295	12
Total end of year	5,320	1,238	96,896	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	999	3	19,260	1
Mercury Vapor	175	227	193,177	2
Sodium Vapor	150	712	539,696	3
Sodium Vapor	250	459	602,208	4
Sodium Vapor	400	29	57,971	5
Total		1,430	1,412,312	
Ornamental				
Sodium Vapor	100	25	12,325	6
Sodium Vapor	150	12	9,096	7
Sodium Vapor	210	36	40,356	8
Total		73	61,777	
Other				
NONE		0	0	9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Other Expenses (557): Other expenses decreased dramatically in 2001. Part of the salary of the old general manager who left the company in 2000 was allocated to this account. The position was not replaced with a new person so there is no longer payroll in this account. Also there were fees paid for a power supply study and also fees paid for contract services for power supply as power supply was being neogotiated in 2000. All mentioned expenses did not occur in 2001.

Operation supervision and engineering (580): General Manager left company in 2000 and was not replaced. As a result the person charged to 4580 received a raise for taking on more responsibilty to cover area.

Meter expense (586): Rice Lake Utilities in the past employed a full time meter tech. This person is now a journey lineman and records time to the meter area only when working with the meters. Also a significant amount of meter testing that was supposed to take place in 2001 did not occur until early in the year 2002.

Miscellaneous Distribution Expense (588): Miscellaneous distribution expense increased by \$5,000 in 2001. Prior year was a low year for call outs and miscellaneous work. Expense in 2001 was closer to prior experience.

Maintenance of Station Equipment (592): Expense in this account decreased because station equipment was not tested in 2001. Tests will be taking place in 2002.

Maintenance of overhead lines (593): The expense in this account decreased mainly because there was not as much tree trimming performed in 2001 as there was in 2000.

Supervision (901): General Manager left company in 2000 and was not replaced. As a result the person charged to 4901 received a raise for taking on more responsibilty to cover area.

Customer Records and Collections (903): The time charged to customer records and collections by the electric line crew was almost \$5,000 more than prior year. Time was spent in the area of disconnects for non-payment.

Advertising Expense (913): The only item in this account is now the amortization of deferred credit which was authorized by PSC on Feruary 14,2000. Energy conservation expense is now processed as a public benefit. Dollars are collected and paid from the 253 account.

Administrative and General Salaries (920): Previously wages were allocated to this account for general manger who left company in 2000. The position was not replaced and currently the expenses in this account reflect only wages and expenses for commissioners of the utility.

Outside Services Employed (923): The expense in this account increased in 2001 due to union negotiations.

ELECTRIC OPERATING SECTION FOOTNOTES

Injuries and Damages (925): The expense in this account reflects the actual insurance premiums which are charged to Rice Lake Utilities by the City of Rice Lake. Bills were higher in 2001 than in 2000.

Employee Pension and Benefits (926): The expense in this account was down this year because a significant amount of benefits were capitalized with capital additions resulting from a large growth and construction year in Rice Lake.

Miscellaneous General Expenses (930): The expense in this account was near \$5,000 less than in previous year because a special assessment to the MEUW for almost \$5,000 was charged in 2000 but was not charged in 2001.

Property Tax Equivalent (Electric) (Page E-05)

Other tax rate is for special district 8030 Lake rehabilitation.

Electric Utility Plant in Service (Page E-06)

Station Equipment (362): Both regulators failed and needed replacement. Retirement of \$150,000 represents the retirements of the 2 failed regulators and \$239,072 represents 7 smaller regulators installed which replaced the failed ones.

Line transformers (368): Over \$105,000 was spent on the purchase and installation cost of 36 transformers in 2001. The breakdown was as follows:

3 15 kva	\$1,978
3 25 kva	\$2,283
3 37.5 kva	\$4,458
6 50 kva	\$7,821
3 75 kva	\$9,116
4 100 kva	\$6,786
6 112.5 kva	\$22,780
3 225 kva	\$12,795
4 500 kva	\$22,380
1 1500 kva	\$14,720

Total	\$105,117
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Accumulated Provision for Depreciation - Electric (Page E-08)

Accumulated Depreciation of Power Operated Equipment (396): The beginning balance of accumulated depreciation of power operated equipment is \$1 more than the power operated equipment due to rounding.

Substation Equipment (Page E-23)

The substation used by Rice Lake Utilities is owned by Xcel Energy.